



TOWN OF GRANBY

Board of Assessors
215B West State Street
Granby, MA 01033

Tel#: 413-467-7196 Fax#: 413-467-3101

How to File a Real Estate Abatement

- Applications (state tax form 128) **MUST** be filed for each parcel (tax bill) you wish to appeal. If your application is not timely filed, you lose all rights to an abatement and the Assessors cannot by law grant you one. **Applications for an Abatement MUST be received in the Assessor's Office on or before Wednesday, February 1, 2023, by 3 p.m.**, or mailed by U.S. mail, first class postage prepaid, to the proper address of the Assessors on or before the filing deadline of February 1.
- By state law, assessments must be indicative of market value as of January 1st of each calendar year (01/01/2022 for Fiscal Year 2023). The assessment reflected on your Fiscal-Year 2023 real estate tax bill is determined by analyzing sales activity from January 1, 2021, to December 31, 2021.

The Application

Section A. Taxpayer Information

1. The name of the assessed owner of the property.
2. The name of the person filing the applications if not the owner as of January 1, 2022.
3. Mailing address to which the applicant wants requests and notices sent.
4. You **MUST** include a daytime telephone number so that we can schedule an appointment for an interior inspection as well as a full measure of the exterior.

Section B. Property Identification

This information is located on your tax bill.

Section C. Reasons Abatement Sought

1. Please check off the appropriate box.
 - Overvaluation – assessed value is more than the fair cash value on January 1 2022, for any reason including clerical error.
 - Disproportionate Assessment – Disproportionately assessed in comparison with other similar properties.
 - Incorrect Usage – Classified incorrectly as residential, commercial, industrial, or personal property.
 - Other – partially or fully exempt.
2. Applicant's Opinion of Value – Please be certain to state your opinion of value and the method you used to arrive at such value. Please attach any documents you feel would help support your proposed value.
3. Explanation – Explain in detail why you think that the current assessment is inaccurate. State law puts the burden of proof on the property owner to show that the assessment is incorrect. Stating that property taxes are too high is irrelevant. You should establish in your mind what you think your property is worth.

The best evidence is recent sale activity of properties comparable to your property in proximity and similarity from 1/1/2021 to 12/31/2021, not 2022.

Section D. Signatures

1. Be sure to sign and date the application. If they are not signed, they will be returned for signatures.

Submitting an Appraisal

If an appraisal is being submitted to support your opinion of value for abatement purposes, here are some facts that should be considered by you and your appraiser.

1. Be sure your appraiser understands the date of value for this appraisal is 1/1/2022.
 2. Defines the purpose of the appraisal as, “**for tax abatement purposes**”.
 3. That your appraiser is made aware of and is prepared to appear before the Board of Assessors to answer questions relative to the report if required.
 4. That your appraiser understands the requirements set forth under USPAP (Uniform Standards of Appraisal Practice) as promulgated by the Appraisal Foundation and understands the type of reports for the intended purpose.
 5. Your appraiser should be either licensed or certified by the Commonwealth of Massachusetts.
- Keep in mind that all Fiscal Year 2023 assessed valuations are based on calendar year 2021 market transactions. **Sales data from 2022 cannot be taken into consideration for your request.**
 - You *may* receive an additional request for information relative to the property characteristics of your home. If you receive this form, the Board of Assessors has the authority under Massachusetts General Law Chapter 59, Section 61A to require that this form be filled out and returned within thirty (30) days or they may deny the application for abatement.
 - Filing an abatement application does not put your tax payment on hold. To avoid any loss of rights or incurring additional charges, you should pay the tax assessed. If the abatement is granted and you have already paid the full tax, a refund will be granted.
 - The Assessors have three (3) months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the Assessors do not act on your application within the original (or extended) period, it is deemed denied. You will be notified in writing as to the disposition of your application.
 - If you are dissatisfied with the board’s decision, or your application is deemed denied, you have the right to file an appeal with the Appellate Tax Board in Boston, phone 617-727-3100. Your right to appeal lasts for three (3) months from the date of the decision of the Board of Assessors, or from the date your application was deemed denied.

These instructions are only to be used as a guide. If you need more detail about the law or assistance in filling out your application, please contact the Assessor’s Office at 467-7196 Monday through Thursday 9:00 a.m. to 3:00 p.m., Friday 9:00 a.m. to noon or email Assessorsclerk@granby-ma.gov.